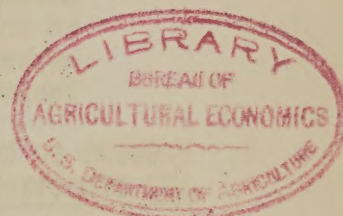


Issued August 12, 1938.

AUG 31 1938

1.42
N755UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

1938 AGRICULTURAL CONSERVATION PROGRAM

NORTH CENTRAL DIVISION
-----

Instructions to State Accountants Relative to
the Maintenance of Accounting Records in the
State Agricultural Conservation Offices for
Recording Transactions in Connection with
Payments Made Under the 1938 Agricultural
Conservation Program.

PART IA. GENERAL

1. All transactions in connection with payments to producers made from Allotments 0652 from Appropriation "1292215(21).031-Conservation and Use of Agricultural Land Resources, Department of Agriculture, 1939 (AAA) (Conservation Payments)" shall be recorded on the following forms.
2. A separate Allotment Ledger account shall be maintained on Standard Form 1015a headed as per Sample Form attached.
3. A County Record of Payments and Deductions shall be maintained for each county on Standard Form 1016a, headed as per Sample Form attached, to which will be posted the amount and reference of each document pertaining to payments made. In the states where Range Payments will be made, separate County Records of Payments and Deductions shall be maintained for the Range Payments, and the Farm Payments.
4. Subsidiary Registers of Encumbrances for General Accounting Office Suspensions shall be maintained for each county, to which will be posted encumbrances for resubmittable suspensions by the General Accounting Office, and the liquidation thereof.

5. Since Standard Form 1016a is a short form, it will be necessary to post direct settlements, Schedules of Collections, Schedules of Canceled Checks, and other documents that apply to payments made or collections received, to the "Amount" column, which will register in the "Audited Vouchers" column of the collated Allotment Ledger, and to reserve the first money column on the Allotment Ledger for registering Deductions for association expense, which will be posted to the fourth position of the "Item" column on Form 1016a.

B. POSTING TO COUNTY RECORD OF PAYMENTS
AND DEDUCTIONS AND ALLOTMENT LEDGER

1. The postings shall be accomplished by machine operation to the County Record of Payments and Deductions and to the Allotment Ledger simultaneously by superimposing the Form 1016a with a carbon on Form 1015a. Form 1016a will be front fed; Form 1015a will be rolled into the machine. It is not necessary to remove the County Record when postings are made to the Allotment Ledger in the columns to the right of the "Audited Vouchers" column. Upon receipt of a Schedule of Disbursements (Form ACP-22, the posting media) and supporting vouchers (Forms ACP-76) covering payments to producers, the State Accountant shall post by voucher to the County Record of Payments and Deductions for Range payments or Farm payments, whichever is applicable, and the collated Allotment Ledger. In the "Symbol" column post the number of applications covered by a voucher; in the "Date" column, the date posted; in the "Voucher No." column, the voucher number; in the first position of the "Item" column, the bureau schedule number; in the second position of the "Item" column, the county code number; in the fourth position of the "Item" column, (hereafter called the "Deductions" column) the amount of deductions for association expense; and in the "Amount" column, the "Net Amount Due."
2. Entries to the County Record of Payments and Deductions and Allotment Ledgers from documents other than vouchers appearing on Schedules of Disbursements and amounts suspended therefrom, (Forms 117A), shall be identified by inserting in the third position in the "Item" column the form number of the document, and in the "Voucher" column, the bureau number of the document. This will form a means of identifying those amounts which are not essential to the reconciliation of disbursements and collections with the field disbursing office.

3. General Accounting Office suspensions shall be posted from Forms 117A, Preaudit Difference Statements. Enter in the "Symbol" column the number of applications suspended in contra. The total deductions and the net payment suspended from a voucher shall be entered on the collated County Record and Allotment Ledger as a contra entry to the "Deductions" and "Amount" columns, respectively, using as reference the date suspensions are posted, and the bureau number of the voucher from which suspension was made. Shift the carriage to the "Encumbrances Authorized" column of the Allotment Ledger and enter the amount of resubmittable suspensions for a voucher.
4. When vouchers covering resubmission of items previously suspended are posted, the amount to be liquidated indicated by the State Accountant in the left-hand column of the Schedule of Disbursements shall be posted to the "Encumbrances Liquidated" column.

C. POSTINGS TO SUBSIDIARY REGISTER OF
ENCUMBRANCES FOR G.A.O. SUSPENSIONS

1. Subsidiary Registers of Encumbrances shall be maintained for each county to which will be posted resubmittable General Accounting Office suspensions of applications. (Partial suspensions and disallowances are not resubmittable.) The file number shall be the State and County Code number. As "Description", in the heading of this form, shall be entered "General Accounting Office Suspensions". On the line provided for "Unit" shall be shown the name of the State and county. Immediately below shall be shown the appropriation number. On the right-hand side of the form in the spaces provided shall be shown the State, County, and Allotment Code numbers.
2. Under "Date" shall be the year for the items to be entered, and the date of posting shall be shown in the "Date" column. In the "Description" column shall be posted from the Preaudit Difference Statement the voucher number from which the item was suspended and the serial number of the suspended application. In the "Encumbrances Authorized" column shall be entered the amount of the suspended item and a like amount shall be added to the "Balance Encumbrances Authorized" column. When liquidating an encumbrance for a suspended item the dates and description shall be entered from a copy of Preaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher

number and the amount approved for payment. The amount of encumbrance previously authorized for this application shall be entered in the "Encumbrances Liquidated" column. The "Balance Encumbrances Authorized" shall be reduced accordingly.

3. Total liquidation for one resubmittal voucher (as entered on Subsidiary Register of Encumbrances) shall be entered on the accountant's copy of the Schedule of Disbursements.

D. BALANCING

1. When each day's posting is completed, the Allotment Ledger will reflect, in the "Deductions" column and the "Audited Vouchers" column, the entries as made to the several "County Records of Payments and Deductions" superimposed on the Allotment Ledger. The difference between the "Previous Balance" on the Allotment Ledger at the beginning of the posting date and the current "Unencumbered Balance of Allotment" must be in agreement with the total of the Schedules of Disbursements less suspensions, collections, liquidations, allotments and other contra entries posted for the day, plus authorized encumbrances and the totals of any payment documents other than Schedules of Disbursements (of Direct Settlements).
2. The total of the "Balance Encumbrances Authorized" columns of the Subsidiary Registers of Encumbrances for G.A.O. Suspensions for all counties shall equal the difference between the "Encumbrances Liquidated" and the "Encumbrances Authorized" columns of the Allotment Ledger.

Symbol: (Appropriation & Title) _____ (State Name & Code) _____

Previous Balance	Symbol	Date	Ref. No.	Description	Deductions (Non-Add)	Audited Vouchers	Encumbrances Liquidated Authorized	Allotments Balance of Allotment	Unnumbered Balance of Allotment
				(Reduced Sample)					

DISTRIBUTION LEDGER

Sheet No.

Appropriation & Title	(County Record of Payments & Deductions	(State & County Names & Codes

Reduced Sample of Form
Collated with Allotment Ledger

4th position in "Item" column
(headed "Deductions") collated with
"Deductions" column on Allotment
Ledger.

"Amount" column collated with
"Audited Vouchers" column, and

"Symbol", "Date", "Voucher No." columns collated with "Symbol", "Date", and "Reference No." columns, respectively.

Machine Form - All spacing must be exact.

[illegible]

PART II

A. PREPARATION OF DATA BY STATE
ACCOUNTANT FOR NCR-234

Upon receipt of a request from the Application for Payment Section for data to be used in determining the rate of deduction for administrative expenses of a county association, the State Accountant shall prepare in duplicate and certify a schedule which shall be headed and prepared as follows:

1. This schedule shall be headed "Data from State Accountant for Form NCR-234".
2. This schedule shall have four columns with the following headings:

- (a) "County Name and Code Number"
- (b) "1937 Gross Payments"
- (c) "Adjusted 1937 Association Expenses"
- (d) "Deductions Made for 1937 Expenses"

3. Enter in column (a) the name and code of the county for which data are being furnished.
4. From the "County Record of Expenditures and Deductions", covering the 1937 Agricultural Conservation Program payments from appropriation 1282215(21)2, enter in column (b) the sum of the total of the "ACP-42" column plus the total of the "Deductions" column (after deducting "Form NCR-129" adjustments posted in the "Deductions" column) for the county listed on the same line in column (a).
5. From the County Record of Expenditures and Deductions enter in column (c) the adjusted amount of 1937 Association Expenses, which shall be determined as follows:

- (a) From the total of the "ACP-8" column, deduct the net credit or add the net debit posted to the "Deductions" and "Allotments" columns from Form NCR-129. Such net debit or credit shall be obtained by adding credits posted to the "Deductions" column, plus the "Excess Amount of Deductions" (black entries) posted to the "Allotments" column or minus the "Deficient Amount of Deductions" (red entries) posted to the "Allotments" column.

6. From the "County Record of Expenditures and Deductions" enter in column (d) the total of the "Deductions" column (after deducting "Form NCR-129" adjustments posted in the "Deductions" column) for the county listed on the same line in column (a).
7. Enter beneath the foregoing data the date as of which the tabulation was taken.
8. To the right of the date, the Accountant shall insert the words "Certified Correct" following the last entry on the schedule and shall sign and enter his title immediately beneath such certification.
9. Forward the original of the schedule to the Application for Payment Section and retain the duplicate copy in a pending file until all Forms NCR-234 to which it related have been received.

B. POSTING DATA FROM FORM NCR-234

As each Form NCR-234 is received, the State Accountant shall check such Form to his file copy of the schedule headed "Data from State Accountant for Form NCR-234".

If item 11, NCR-234, has been changed, note that corresponding corrections have been made on item 15, NCR-234, and other items affected by such change.

Where item 11, NCR-234, is one percent or more less than the current postings of the "ACP-42" column plus the "Deductions" column on the County Record of Expenditures and Deductions at the time Form NCR-234 is received, the State Accountant should call the attention of the Application for Payment Section to such fact.

In no case shall the State Accountant post from NCR-234 involving discrepancies until clearance has been received from the Application for Payment Section.

After all checking has been completed, the State Accountant shall post as follows:

1. From Form NCR-234, post only to the 1938 Program "County Record of Payments and Deductions" the items which affect the deductions and credits for a county association as follows:

- (a) If there is an entry in item 16 of Form NCR-234, post the amount in red to the column headed "Deductions".
- (b) If there is an entry in item 18 of Form NCR-234, post the amount in black to the column headed "Deductions".
- (c) Post the sum of the entries in items 19 and 20 of Form NCR-234 in black to the column headed "Deductions" on the 1938 Program "County Record of Payments and Deductions".
- (d) On the same posting lines, for the above entries, enter in the "Item" column in the first position "234", and enter in the second position the date of certification by the Chairman of the State Committee.

2. Post to the "County Record of Expenditures and Deductions" for the 1937 Agricultural Conservation Program the following:

- (a) In the "Description" column enter "234" and the date of certification by the Chairman of the State Committee.
- (b) If there is an entry in item 16 of Form NCR-234, post the amount in black to the column headed "Allotments".
- (c) If there is an entry in item 18 of Form NCR-234, post the amount in red to the column headed "Allotments".
- (d) Reflect adjustments in the column headed "Balance of Deductions" accordingly.
- (e) In all subsequent reports the amount of the adjustment shown in the "Allotments" column shall be included for report purposes.

DATA FROM STATE ACCOUNTANT FOR FORM NCR-234

County Name	:	1937	:	Adjusted 1937	:	Deductions
and Code	:	Gross	:	Association	:	Made for
Number	:	Payments	:	Expenses	:	1937 Expenses
(a)	:	(b)	:	(c)	:	(d)

Date _____

Certified Correct

State Accountant

PART III

A. REPORTS

Effective immediately, the following reports shall be forwarded to the North Central Division, Washington, D. C. at such times and in such manner as described below:

1. Telegraphic Report of net payments.
2. Cumulative Allotment Ledger totals to be submitted weekly and monthly on Form NCR-236.
3. Monthly Statements of Allotment Transactions.
4. Cumulative Summary by Counties of the County Record of Payments and Encumbrances (1936 Program).
5. Cumulative Summary by Counties of the County Record of Expenditures and Deductions (1937 Program).
6. Cumulative Summary by Counties of the Payments and Deductions of the Range Program Payments and Farm Program Payments of the 1938 Agricultural Conservation Program.
7. Cumulative Summary by Counties of Payments and Deductions for the 1937 Sugar Program.
8. Cumulative Summary by Counties of Payments and Deductions for the 1938 Sugar Program.
9. Cumulative Summary by Counties of Payments and Deductions for the 1937 Cotton Price Adjustment Program.
10. Cumulative Summary by Counties of the County Record of Association Expense Payments.
11. Reconciliation of officially maintained Allotment Ledger Accounts with Disbursing Office (Form 1065 and 1045).

B. TELEGRAPHIC REPORTS

1. A telegraphic report of cumulative net payments shall be submitted for all Programs conducted by your State.
2. This report shall be submitted as of the close of business of each Wednesday and Saturday throughout the year in the same manner as heretofore.

C. FORM NCR-236 "CUMULATIVE ALLOTMENT LEDGER TOTALS FOR WEEK/MONTH ENDED

19 "

1. Effective immediately the submittal of weekly and monthly reports on NCR-121 "Report of Accounts" will be discontinued and in lieu thereof Form NCR-236 shall be submitted weekly and monthly.
2. The compilation of the weekly NCR-236 shall include all allotment ledger transactions for all allotments made to the State office under the existing appropriations arranged in the manner described below through Wednesday of each week and should be mailed in duplicate at the close of business on Wednesday night. The monthly report shall be mailed in duplicate no later than the second business day following the close of each month.
3. The notation "Same as previous week" or similar notations, shall not be used in the compilation of NCR-236. All cumulative allotment ledger totals shall be reported.
4. Appropriations and Account Symbol Codes shall be arranged in their respective spaces as follows (there is attached hereto for your information sample copies of Sheets #1 to #6 inclusive):

a. Sheet 1:

<u>Line</u>	<u>Appropriation</u>	<u>Account Symbol No.</u>
1	1282215(21)1	0600.2
2	"	0603.2
3	"	0604.2
4	"	0605.2
5	Leave Blank	
6	12-2110	0607.2
7	1282100(21).012	0610.2
8	1282205(21).012	0611.2
9	1282107(21)1	0613.2
10	Leave Blank	
11	Leave Blank	

b. Sheet 2:

1	1282215(21)1	0600.3
2	"	0603.3
3	"	0604.3
4	"	0605.3
5	Leave Blank	
6	12-2110	0607.3
7	1282100(21).012	0610.3
8	1282205(21).013	0611.3
9	1282107(21)1	0613.3
10	Leave Blank	
11	" "	

c. Sheet 3:

<u>Line</u>	<u>Appropriation</u>	<u>Account Symbol No.</u>
1	1292215(21).021	0600.2
2	"	0603.2
3	"	0604.2
4	"	0605.2
5	"	0607.2
6	"	0612.2
7	Leave Blank	
8	1292205(21)2	0600.2
9	1292100(21).022	0600.2
10	1292207(21)	0613.2
11	Leave Blank	

d. Sheet 4:

1	1292215(21).021	0600.3
2	"	0603.3
3	"	0605.3
4	"	0607.3
5	"	0612.3
6	Leave Blank	
7	1292205(21)2	0600.3
8	1292100(21).022	0600.3
9	1292207(21)	0613.3
10	Leave Blank	
11	" "	

e. Sheet 5:

1	126/72215(21)2	
2	Leave Blank	
3	126/72215(21)3	
4	1282215(21)3	
5	Leave Blank	
6	1282215(21)2	
7	1282205(21).021	
8	1292205(21)3	0651
9	12-2100(21)3	0651
10	Leave Blank	
11	" "	

f. Sheet 6:

<u>Line</u>	<u>Appropriation</u>	<u>Account Symbol No.</u>
1	1282215(21)3	0609
2	1282226(21)	
3	1292226(21)	0658
4	Leave Blank	
5	1292215(21).031	0652
6	1292205(21)3	0652
7	Blank	
8	"	
9	"	
10	"	
11	"	

g. Please note that:

- (1) - Sheet "1" is limited to salary accounts for the 1938 Fiscal Year.
- (2) - Sheet "2" is limited to administrative expense accounts other than salaries for the 1938 Fiscal Year.
- (3) - Sheet "3" is limited to salary accounts for the 1939 Fiscal Year.
- (4) - Sheet "4" is limited to administrative expense accounts other than salaries for the 1939 Fiscal Year.
- (5) - Sheet "5" is limited to payments to producers and county association expense payments for the 1936 and 1937 Programs.
- (6) - Sheet "6" contains payments to producers and county association expense payments for the 1938 Program and may be used for additional programs if there is space. Otherwise it will be necessary to use more sheets.
- (7) - Those appropriations and accounts stated above that are not maintained by your office will not have to be inserted on the line specified. Just leave that specific line blank.
- (8) - It will be appreciated by this office if each sheet is used as requested above.

D. MONTHLY STATEMENTS OF ALLOTMENT TRANSACTIONS

1. A Monthly Statement of Allotment Transactions shall be submitted in triplicate for all accounts that are officially maintained in the State Office.

E. COUNTY RECORD OF PAYMENTS AND ENCUMBRANCES (1936 PROGRAM)

1. A trial balance total of the County Record of Payments and Encumbrances shall be submitted in duplicate at the end of each month.

F. COUNTY RECORD OF EXPENDITURES AND DEDUCTIONS (1937 PROGRAM)

1. A trial balance total of the County Record of Expenditures and Deductions shall be submitted in duplicate at the end of each month.

G. COUNTY RECORD OF PAYMENTS AND DEDUCTIONS

1. A trial balance total of the County Record of Payments and Deductions of the Range Program Payments and Farm Program payments shall be submitted in duplicate at the end of each month.
2. A trial balance total of the County Record of Payments and Deductions for the 1937 Sugar Program shall be submitted in duplicate at the end of each month.
3. A trial balance total of the County Record of Payments and Deductions for the 1938 Sugar Program shall be submitted in duplicate at the end of each month.
4. A trial balance total of the County Record of Payments and Deductions for the 1937 Cotton Price Adjustment Program shall be submitted in duplicate at the end of each month.

H. COUNTY RECORD OF ASSOCIATION EXPENSE PAYMENTS

1. A trial balance total of the County Record of Association Expense Payments showing a breakdown by appropriation and by distribution of expenses, shall be submitted in duplicate at the end of each month.

I. STATEMENTS OF RECONCILIATION WITH REGIONAL DISBURSING OFFICE

1. When Monthly Summary Statements of Disbursements (Form 1065) and Monthly Summaries of Collections (Form 1045) have been received from the Regional Disbursing Office and reconciliations made with the Allotment Ledger Accounts officially maintained in your office, statements of such reconciliations shall be prepared in duplicate and forwarded immediately.

J. GENERAL

1. Since cumulative Summaries by Counties of the County Records of the programs conducted during the 1936, 1937, and 1938 Crop Years will be submitted by you in duplicate to Washington, the Monthly Summaries of Expenditures, that are now being submitted, may be discontinued.
2. The original and first carbon of all reports submitted to Washington shall be certified by the State Chairman and the State Accountant.
3. All monthly reports shall be submitted to Washington no later than the second business day following the close of each month, and shall include all transactions through the close of business of each month.
4. Prior to forwarding reports to Washington, verification as to their accuracy should be made. In the instances of Allotment Ledger Transactions, the total of the minus columns plus the "Unencumbered Balance of Allotments" column should be equal to the total of the plus columns. In the instances of summaries of Payments by Counties, the total for all counties within the State, should be equal to the Audited Vouchers plus Direct Settlements minus Reimbursable Collections of the Allotment Ledgers for the 1936 and 1937 Programs; and in the case of 1938 Program payments, the total of all the Counties within the states should be equal to the total of the "Audited Vouchers" column for the appropriate Allotment Ledger Account.

CUMULATIVE ALLOTMENT LEDGER TOTALS FOR MONTH ENDED

, 19

NORTH CENTRAL REGION - AAA

Sheet No. 1

REPORT OF ACCOUNTS

Appropriation	Account Symbol Number	Direct Settlements	Audited Vouchers	Encumbrances		Reimbursable Collections	Allotments	Unencumbered Balance of Allotment
				Liquidated	Authorized			
1282215(21)1	0600.2							
1282215(21)1	0603.2							
1282215(21)1	0604.2							
1282215(21)1	0605.2							
12-2110	0607.2							
1282100(21).012	0610.2							
1282205(21).012	0611.2							
1282107(21)1	0613.2							

State Accountant

State Chairman

Date

WEEK _____
 CUMULATIVE ALLOTMENT LEDGER TOTALS FOR MONTH ENDED _____, 19____
 NORTH CENTRAL REGION - AAA
 REPORT OF ACCOUNTS

State _____

Sheet No. 2

Appropriation	Account Symbol Number	Direct Disbursements	Audited Vouchers	Encumbrances		Reimbursable Collections	Allotments	Unencumbered Balance of Allotment
				Liquidated	Authorized			
1282215(21)1	0600.3							
1282215(21)1	0603.3							
1282215(21)1	0604.3							
1282215(21)1	0605.3							
12-2110	0607.3							
1232100(21).012	0610.3							
1282205(21).013	0611.3							
1282107(21)1	0613.3							

State accountant _____

State Chairman _____

Date _____

WEEK
CUMULATIVE ALLOTMENT LEDGER TOTALS FOR MONTH ENDED
NORTH CENTRAL REGION - AAA
REPORT OF ACCOUNTS

State _____
Shoot No. 3

19

Appropriation	Account Symbol Number	Direct Settlements	Audited Vouchers	Encumbrances		Reimbursable Collections	Allotments	Unencumbered Balance of Allotment
				Liquidated	Authorized			
1292215(21).021	0600.2							
1292215(21).021	0603.2							
1292215(21).021	0604.2							
1292215(21).021	0605.2							
1292215(21).021	0607.2							
1292215(21).021	0612.2							
1292205(21)2	0600.2							
1292100(21).022	0600.2							
1292207(21)	0613.2							

State Accountant _____, State Chairman _____, Date _____

CUMULATIVE ALLOTMENT LEDGER TOTALS FOR MONTH ENDED

19

NORTH CENTRAL REGION - AAA

Shoot No. 4

REPORT OF ACCOUNTS

Appropriation	Account Symbol Number	Direct Settlements	Audited Vouchers	Encumbrances		Reimbursable Collections	Allotments	Unencumbered Balance of Allotment
				Liquidated	Authorized			
1292215(21).021	0600.3							
1292215(21).021	0603.3							
1292215(21).021	0605.3							
1292215(21).021	0607.3							
1292215(21).021	0612.3							
1292205(21)2	0600.3							
1292100(21).022	0600.3							
1292207(21)	0613.3							

State Accountant

State Chairman

Date

CUMULATIVE ALLOTMENT LEDGER TOTALS FOR MONTH ENDED

19

NORTH CENTRAL REGION - AAA

Sheet No. 5

REPORT OF ACCOUNTS

Appropriation	Account Symbol Number	Direct Settlements	Audited Vouchers	Encumbrances		Reimbursable Collections	Allotments	Unencumbered Balance of Allotment
				Liquidated	Authorized			
126/72215(21)2								
126/72215(21)3								
1282215(21)3								
1282215(21)2								
1282205(21).021								
1292205(21)3	0651							
12-2100(21)3	0651							

State Accountant

State Chairman

Date

CUMULATIVE ALLOTMENT LEDGER TOTALS FOR MONTH ENDED

NORTH CENTRAL REGION - AAA

REPORT OF ACCOUNTS

State

19

Sheet No. 6

Appropriation	Account Symbol Number	Direct Settlements	Audited Vouchers	Encumbrances		Reimbursable Collections	Allotments	Unencumbered Balance of Allotment
				Liquidated	Authorized			
1282215(21)3	0609							
1282226(21)								
1292226(21)	0658							
1292215(21).031	0652							
1292205(21)3	0652							

State Accountant

State Chairman

Date

Issued February 10, 1939.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

MAR 14 1939

Instructions to State Accountants Relative to the Maintenance of Accounting Records in the State Agricultural Conservation Offices in the North Central Region Covering Local Association Expense Payments.

The following accounting records will be maintained by the State Accountant in the State office in connection with payments made to local associations covering expenses incurred on account of participation in the Sugar Program, the 1937 Cotton Price Adjustment Program, the Agricultural Conservation Program, the Price Adjustment Program, and the Crop Insurance Program.

- (1) Allotment Ledger
- (2) County Record of Association Expense Payments.

The preparation of and postings to these records are outlined below:

Allotment Ledger

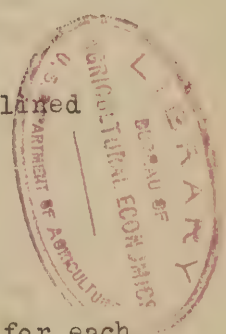
Preparation

A separate allotment ledger account shall be maintained for each allotment under each appropriation covering local association expenses. The symbol and title of the appropriation for the fiscal year 1939 is "1292226(21) - Local Administration, Sec. 388, A.A. Act of 1938, D. of A., 1939 (A.A.A.)."

Each allotment ledger sheet shall be machine posted in duplicate on Standard Form 1015-a. Entries shall apply only to the fiscal period of an allotment, that is, they must cover expenses incurred for the time prior to the closing date of the allotment.

At the upper left-hand corner on the top line of the ledger sheet shall be stamped the appropriation symbol and name.

In the center of the sheet on the same line shall appear the State name and code.



Enter the serial number of the sheet opposite "Sheet No. ____" and number sheets in consecutive numerical order starting the first sheet with "1". Under "Sheet No. ____" on the top line enter the allotment symbol code and the appropriation symbol.

At the head of the "Date" column insert the year for which the ensuing entries are made.

The blank space preceding "Allotments" shall be headed "Reimbursable Collections."

Postings

The posting media shall be allotments and Schedules of Disbursements (Standard Form 1064) properly certified by the administrative officer, and other notices which cover refunds to the appropriation.

In the "Symbol" column enter the code for the type of document, that is, "1" or "9" for allotments In and Out.

In the "Date" column shall be entered the beginning date of the allotment period for allotments "In" and the date for any increases or decreases in the original allotments shall be the date these charges were authorized; the date for Schedule of Disbursements shall be the date of certification.

In the "Reference" column shall be entered the bureau number of the Schedule of Disbursements or the number of the document being posted.

The "Description" column shall be left blank.

Post to the other columns the amounts of the transactions covered, affecting either by addition or subtraction, the unencumbered or free balance in the column headed "Unencumbered Balance of Allotment."

Documents must be stamped and coded with the Accounting Classification stamp before being posted to the Allotment Ledger and when posted the ledger sheet number shall be entered in the space provided. Schedules of Disbursements shall be stamped "Funds Available" and initialed by the State Accountant.

County Record of Association Expense Payments.

Standard Form 1016 shall be used for recording payments covering expenses of local associations. This form shall be posted by hand in ink and a separate series of sheets maintained for each local association.

Preparation of Form

Line out the headings "Distribution Ledger," "Unit," and "Activity."

Opposite "Symbol" enter the appropriation symbol and name.

Following "Unit" enter "County Record of Association Expense Payments."

Following "Activity" enter the State and county names and codes.

In the blank blocks at the head of the column following "Reference No." enter the following captions:

- Column 1 - Leave blank pending other programs if necessary
- Column 2 - Leave blank pending other programs if necessary
- Column 3 - Leave blank pending other programs if necessary
- Column 4 - Agricultural Conservation Program
- Column 5 - Crop Insurance Program
- Column 6 - Sugar Program
- Column 7 - Price Adjustment Program
- Column 8 - Total Expenses
- Column 9 - Collections
- Column 10 - Audited Vouchers
- Column 11 - Excess Collections

Postings

The posting media to this record shall be the vouchers covering local association expenses. Each voucher will have attached thereto Form NCR-County No. 7, Revised, showing the distribution of expenses applicable to the various programs in which the local association has participated during the month. Notices of refunds to the appropriation covering voucher adjustments will also be used as posting media. These notices must show the various programs to be credited.

In the "Date" column enter the date of certification of the voucher and the date of certification for other adjusting documents.

In the "Reference No." column enter the office number of the document being posted; and for reference purpose, it might be deemed advisable to post the Schedule of Disbursements bureau number in the space preceding "Date" as a means of identifying the entry with the posting to the Allotment Ledger.

Enter in column (4) - "Agricultural Conservation Program", the total of the amounts entered in items 1-d, 2-d, and 3-d on Form NCR-County No. 7.

Enter in column (5) - "Crop Insurance Program," the amount entered in item 4-d on Form NCR-County No. 7.

Enter in column (6) - "Sugar Program," the amount entered in item 5-d on Form NCR-County No. 7.

Enter in column (7) - "Price Adjustment Program," the amount entered in item 6-d on Form NCR-County No. 7.

Enter in column (8) - "Total Expenses," the amount entered in item 12-d on Form NCR-County No. 7.

Enter in column (9) - "Collections," the amount entered in item 12-b on Form NCR-County No. 7.

Enter in column (10) - "Audited Vouchers," the amount of the voucher certified to the Disbursing Office and the amount of credits or adjustments as shown on "Schedules of Collections," etc., covering refunds to the appropriation.

Enter in column (11) - "Excess Collections," the amount by which the total of columns (9) - "Collections," and (10) - "Audited Vouchers," exceeds the amount entered in column (8) - "Total Expenses."

Totaling County Record of Association
Expense Payments

After each month's posting, a cumulative total shall be brought down.

Proof of Postings to Allotment Ledger and
County Record of Association Expense Payments

The totals of the "Audited Vouchers" column for all local associations shown on the County Records of Association Expense Payments shall equal the total of the "Audited Vouchers" column of the Allotment Ledger, less the total of the "Reimbursable Collections" column.

As stated in NCR-State 207, page 15, paragraph H, a trial balance total of the County Record of Association Expense Payments showing a break-down by appropriation and by distribution of expenses shall be submitted in duplicate at the end of each month along with the other monthly reports which are now being submitted.

EXAMPLES OF POSTINGS

First Month

Agricultural Conservation Program Expenses ...	\$1,000
Crop Insurance Expenses	200
Sugar Program Expenses	100
Price Adjustment Expenses	100
Total	<u>\$1,400</u>

Collections as shown in item 12-b \$1,000

Postings
as follows:

to Column (4)	\$1,000
to Column (5)	200
to Column (6)	100
to Column (7)	100
to Column (8)	1,400
to Column (9)	1,000
to Column (10)	400
to Column (11)	0

Second Month

Agricultural Conservation Program Expenses ...	\$ 850
Corn Loan Expenses	100
Wheat Loan Expenses	50
Crop Insurance Expenses	200
Sugar Program Expenses	100
Price Adjustment Expenses	100
Total	<u>\$1,400</u>

Collections for the same period \$1,600

Postings
as follows:

to Column (4)	\$1,000
to Column (5)	200
to Column (6)	100
to Column (7)	100
to Column (8)	1,400
to Column (9)	1,600
to Column (10)	0
to Column (11)	200

Third Month

Agricultural Conservation Program Expenses...	\$1,000
Crop Insurance Expenses	200
Sugar Program Expenses	100
Price Adjustment Expenses	100
Total	<u>\$1,400</u>

Collections for the same period \$1,000

Postings
as follows:

to Column (4)	\$ 1,000
to Column (5)	200
to Column (6)	100
to Column (7)	100
to Column (8)	1,400
to Column (9)	1,000
to Column (10)	200
to Column (11)	-200

Example where indemnity funds are scheduled for payment on Form 1064 and the collections for the current month exceed the expenses for the same period: (Amount of Indemnity Fund - \$10.00)

Agricultural Conservation Program Expenses ..	\$ 1,800
Collections for the same period	1,850

Postings
as follows:

to Column (4)	\$ 1,800
to Column (8)	1,800
to Column (9)	1,850
to Column (10)	10
to Column (11)	60

Approved this 10th day of
February, 1939.

Harry N. Schooler
Harry N. Schooler,
Acting Director,
North Central Division.

) County Record of Association Expense Payments (State & County Names & Codes)

Symbol (Appropriation & Title)

(II)

(10)

(9)

(3)

(7)

(9)

LC

(七)

(2)

151

(7)

Date	Reference	No.
------	-----------	-----

Agricultural
Conservation
Program

Crop
Insur-
ance
Program

Sugar Program

	Price Adjust- ment	Program
1960	-1.7%	1960
1961	-1.8%	1961
1962	-1.8%	1962
1963	-1.8%	1963
1964	-1.8%	1964
1965	-1.8%	1965
1966	-1.8%	1966
1967	-1.8%	1967
1968	-1.8%	1968
1969	-1.8%	1969
1970	-1.8%	1970
1971	-1.8%	1971
1972	-1.8%	1972
1973	-1.8%	1973
1974	-1.8%	1974
1975	-1.8%	1975
1976	-1.8%	1976
1977	-1.8%	1977
1978	-1.8%	1978
1979	-1.8%	1979
1980	-1.8%	1980
1981	-1.8%	1981
1982	-1.8%	1982
1983	-1.8%	1983
1984	-1.8%	1984
1985	-1.8%	1985
1986	-1.8%	1986
1987	-1.8%	1987
1988	-1.8%	1988
1989	-1.8%	1989
1990	-1.8%	1990
1991	-1.8%	1991
1992	-1.8%	1992
1993	-1.8%	1993
1994	-1.8%	1994
1995	-1.8%	1995
1996	-1.8%	1996
1997	-1.8%	1997
1998	-1.8%	1998
1999	-1.8%	1999
2000	-1.8%	2000
2001	-1.8%	2001
2002	-1.8%	2002
2003	-1.8%	2003
2004	-1.8%	2004
2005	-1.8%	2005
2006	-1.8%	2006
2007	-1.8%	2007
2008	-1.8%	2008
2009	-1.8%	2009
2010	-1.8%	2010
2011	-1.8%	2011
2012	-1.8%	2012
2013	-1.8%	2013
2014	-1.8%	2014
2015	-1.8%	2015
2016	-1.8%	2016
2017	-1.8%	2017
2018	-1.8%	2018
2019	-1.8%	2019
2020	-1.8%	2020
2021	-1.8%	2021
2022	-1.8%	2022
2023	-1.8%	2023
2024	-1.8%	2024
2025	-1.8%	2025
2026	-1.8%	2026
2027	-1.8%	2027
2028	-1.8%	2028
2029	-1.8%	2029
2030	-1.8%	2030

Total
Expenses:

Collec-
tions

Audited :
Vouchers:

Excess
Collec-
tions

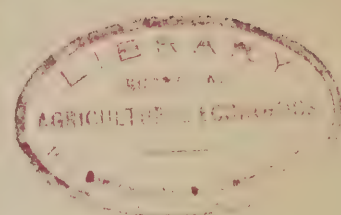
Issued March 18, 1939.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
1939 PRICE ADJUSTMENT PROGRAM

APR 12 1939

NORTH CENTRAL DIVISION

Instructions to State Accountants Relative
to the Maintenance of Accounting Records in
the State Agricultural Conservation Offices
for Recording Transactions in Connection
with Payments Made Under the 1939 Price
Adjustment Program.



PART I

A. GENERAL

1. All transactions in connection with payments to producers made from allotment 0653 under appropriation 12-1550(21).030 Administration of Price Adjustment Act of 1938, Department of Agriculture, (AAA) (Payments to Producers) shall be recorded on the following forms.
2. A separate Allotment Ledger account shall be maintained on Standard Form 1015a headed as per Sample Form attached.
3. A County Record of Payments shall be maintained for each county on Standard Form 1016a, headed as per Sample Form attached, to which will be posted the amount and reference of each document pertaining to payments made. Separate County Records of Payments shall be maintained for the Wheat Payments, the Corn Payments and the Cotton Payments.
4. Subsidiary Registers of Encumbrances for General Accounting Office Suspensions shall be maintained for each county by Commodity (Wheat, Corn or Cotton), to which will be posted encumbrances for resubmittable suspensions by the General Accounting Office, and the liquidation thereof.
5. Since Standard Form 1016a is a short form, it will be necessary to post direct settlements, Schedules of Collections, Schedules of Canceled Checks, and other documents that apply to payments made or collections received, to the "Amount" column, which will register in the "Audited Vouchers" column of the Allotment Ledger.

B. POSTING TO COUNTY RECORD OF PAYMENTS AND ALLOTMENT LEDGER

1. The postings shall be accomplished by machine operation to the County Record of Payments and to the Allotment Ledger simultaneously by superimposing the Form 1016a with a carbon on Form 1015a. Form 1016a will be front fed; Form 1015a will be rolled into the machine. It is not necessary to remove the County Record of Payments when postings are made to the Allotment Ledger in the columns to the right of the "Audited Vouchers" column. Upon receipt of a Schedule of Disbursements (Form 1064, the posting media) and supporting vouchers (Forms ACP-92) covering payments to producers, the State Accountant shall post by voucher to the County Record of Payments (which will be carbon imprinted on the Allotment Ledger) for Wheat, Corn, or Cotton Payments, whichever is applicable. In the "Symbol" column post the number of applications covered by a voucher; in the "Date" column, the date posted; in the "Voucher No." column, the voucher number; in the first position of the "Item" column, the county code number; in the second position of the "Item" column, the bureau schedule number; and in the "Amount" column, the amount of the voucher.
2. Entries to the County Records of Payments and Allotment Ledgers from documents other than vouchers appearing on Schedules of Disbursements and amounts suspended therefrom, (Forms 117A, Preaudit Difference Statements), shall be identified by inserting in the "Voucher" column, the bureau number of the document; and in the third position in the "Item" column the form number of the document.
3. General Accounting Office suspensions shall be posted from Forms 117A, Preaudit Difference Statements. Enter in the "Symbol" column the number of applications suspended in contra. The amounts suspended from a voucher shall be entered on the collated County Record of Payments and Allotment Ledger as a contra entry in the "Amount" column, using as reference the date suspensions are posted, and the bureau number of the voucher from which the suspensions were made. Shift the carriage to the "Encumbrances Authorized" column of the Allotment Ledger and enter the amount of resubmittable suspensions for a voucher.
4. When vouchers (series 500) covering resubmission of items previously suspended are posted, the amount to be liquidated, indicated by the State Accountant in the left-hand column of the Schedule of Disbursements, shall be posted to the "Encumbrances Liquidated" column.

C. POSTINGS TO SUBSIDIARY REGISTER OF
ENCUMBRANCES FOR G.A.O. SUSPENSIONS

1. Subsidiary Registers of Encumbrances shall be maintained for each county to which will be posted resubmittable General Accounting Office suspensions of applications. (Partial suspensions and disallowances are not resubmittable.) The file number shall be the State and County Code number. As "Description", in the heading of this form, shall be entered "General Accounting Office Suspensions" followed by "Wheat Payments", "Corn Payments" or "Cotton Payments", whichever is applicable. On the line provided for "Unit" shall be shown the name of the State and county. Immediately below shall be shown the appropriation number. On the right-hand side of the form in the spaces provided shall be shown the State, County, and Allotment Code numbers.
2. Under "Date" shall be the year for the items to be posted, and the date of posting shall be shown in the "Date" column. In the "Description" column shall be posted from the Preaudit Difference Statement the voucher number from which the item was suspended and the serial number of the suspended application. In the "Encumbrances Authorized" column shall be entered the resubmittable amount of the suspended item and a like amount shall be added to the "Balance Encumbrances Authorized" column. When liquidating an encumbrance for a suspended item the dates and description shall be entered from a copy of Preaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher number and the amount approved for payment. The amount of encumbrance previously authorized for this application shall be entered in the "Encumbrances Liquidated" column. The "Balance Encumbrances Authorized" shall be reduced accordingly.
3. Total liquidation for one resubmittal voucher (as entered on Subsidiary Register of Encumbrances) shall be entered on the accountant's copy of the Schedule of Disbursements.

D. BALANCING

1. When each day's posting is completed, the Allotment Ledger will reflect, in the "Audited Vouchers" column, the entries as made to the County Records of Payments. The difference between the "Previous Balance" on the Allotment Ledger at the beginning of the posting date and the current "Unencumbered Balance of Allotment" must be in agreement with the total of the Schedules of Disbursements less suspensions, collections, liquidations, allotments, and other

contra entries posted for the day, plus authorized encumbrances and the totals of any payment documents other than Schedules of Disbursements.

2. The total of the "Balance Encumbrances Authorized" columns of the Subsidiary Registers of Encumbrances for G.A.O. Suspensions for all counties shall equal the amount of difference between the "Encumbrances Liquidated" and the "Encumbrances Authorized" columns of the Allotment Ledger.

E. REPORTS

1. Weekly Report of Price Adjustment Payments Cumulated by Commodities.

(a) A report of the cumulative payments for Wheat, Corn and/or Cotton Payments shall be submitted by letter immediately following the close of business every Thursday and Monday night. This report should be included with the regular report that is now being submitted.

(b) It is important that a separate weekly report of payments be made for each Commodity under the Price Adjustment Program.

2. County Record of Payments.

(a) A trial balance total of the County Record of Payments for each Commodity under the Price Adjustment Program shall be submitted in duplicate at the end of each month with the other monthly reports that are now being submitted. This report shall also show in the "Symbol" column the net number of applications forwarded to the General Accounting Preaudit Office for each county.

Approved this 18th day of March, 1939.

Claude R. Wickard

Claude R. Wickard,
Director,
North Central Division.

Sheet No.

Symbol:	(Appropriation & Title)	(State Name & Code)

Previous Balance	Symbol	Date	Ref. No.	Description	Audited Vouchers	Encumbrances Liquidated	Authorized	Allotments	Unencumbered Balance of Allotment
				(Reduced Sample)					

DISTRIBUTION LEDGER

Standard Form No. 1016a

Sheet No.

Appropriation &) Title)	(County Record of Payments) (Commodity)	(State & County (Names & Codes

Reduced Sample of Form
Collated with Allotment
Ledger

"Amount" column collated with
"Audited Vouchers" column, and

"Symbol", "Date", "Voucher No." columns collated with "Symbol", "Date", and "Reference No." columns, respectively.

Issued May 12, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Division

1.4
N 755
m. 207, suppl. 3
JUL 7 1939

Amendment to Supplement No. 1, NCR-State 207

Supplement No. 1 to NCR-State 207 is hereby amended by the addition of the following paragraphs to be inserted immediately after the third paragraph under the heading "Postings" on page 3 of NCR-State 207.

Enter in column (1) the amount entered in item 1-d on form NCR-County No. 7.

Enter in column (2) the amount entered in item 2-d on form NCR-County No. 7.

Enter in column (3) the amount entered in item 3-d on form NCR-County No. 7.

The entry in column (4) on the County Record of Association Expense Payments will remain the same and will reflect the total of columns (1), (2), and (3) of the County Record.

Columns (1), (2), and (3) will not affect column (8) "Total Expenses", since they are non-add columns with respect to column (8).

In order that all County Records of Association Expense Payments will reflect the cumulative expenses for all programs during the 1939 program year, it will be necessary to take into consideration for posting purposes all forms NCR-County No. 7 beginning with the month of January.

Your cumulative report of May 31, 1939, and all subsequent reports should take into consideration the above amendments.

